



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



FILE COPY

DARLENE GREEN
Comptroller

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Internal Audit Executive

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October 12, 2011

Steve Campbell, Executive Director
Peter & Paul Community Services
1025 Park
St. Louis, MO 63104

RE: Supportive Housing Program (SHP) and Federal Emergency Shelter Grant (FESG)
(Project #2011-HOM24)

Dear Mr. Campbell:

Enclosed is a report of the fiscal monitoring review of Peter & Paul Community Services, a not-for-profit organization, SHP and FESG programs, for the period January 1, 2010 through May 31, 2011. The scope of a fiscal monitoring review is less than an audit, and as such, we do not express an opinion on the financial operations of Peter & Paul Community Services. Fieldwork was completed on August 10, 2011.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* and through an agreement with the City of St. Louis, Department of Human Services (DHS) to provide fiscal monitoring to all grant sub-recipients.

If you have any questions, please contact the Internal Audit Section at (314) 657-3490.

Sincerely,

Dr. Kenneth M. Stone, CPA
Internal Audit Executive

Enclosure

Cc: Parimal Mehta, Fiscal Manager, DHS
Antoinette Triplett, Manager II - Homeless Services, DHS



CITY OF ST. LOUIS

**DEPARTMENT OF HUMAN SERVICES (DHS)
FEDERAL EMERGENCY SHELTER GRANT (FESG)
SUPPORTIVE HOUSING PROGRAM (SHP)**

**PETER & PAUL COMMUNITY SERVICES
CONTRACTS #61777 & 61919
CFDA #14.231 AND #14.235**

FISCAL MONITORING REVIEW

JANUARY 1, 2010 THROUGH MAY 31, 2011

PROJECT #2011-HOM24

DATE ISSUED: OCTOBER 12, 2011

**Prepared By:
The Internal Audit Section**



OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER

**CITY OF ST. LOUIS
DEPARTMENT OF HUMAN SERVICES (DHS)
SUPPORTIVE HOUSING PROGRAM (SHP)
FEDERAL EMERGENCY SHELTER GRANT (FESG)
PETER & PAUL COMMUNITY SERVICES
FISCAL MONITORING REVIEW
JANUARY 1, 2010 THROUGH MAY 31, 2011**

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INTRODUCTION

Background

Contract Name: Peter & Paul Community Services

Contract Numbers: 61777 - Supportive Housing Program (SHP)
61919 - Federal Emergency Shelter Grant (FESG)

CFDA Numbers: 14.235 (SHP)
14.231 (FESG)

Contract Periods: 8/1/10 – 7/31/11 (SHP)
1/1/10-12/31/10 (FESG)

Contract Amounts: \$291,717 (61777 SHP)
\$ 20,000 (61919 FESG)

The purpose of SHP and FESG funds were to assist homeless persons in the City of St. Louis, or in locations, which were more than 100 miles from the City of St. Louis, who were in transition from homelessness to independency and permanent housing.

Purpose

The purpose of the review was to determine Peter & Paul Community Services' (Agency) compliance with federal, state and local DHS requirements for the period January 1, 2010, through May 31, 2011, and make recommendations for improvements as considered necessary.

Scope and Methodology

Inquiries were made regarding the Agency's internal controls relating to the grant administered by Department of Human Services (DHS). Evidence was tested supporting the reports the Agency submitted to DHS and other procedures were performed as considered necessary. Fieldwork was completed on August 10, 2011.

Exit Conference

There were no current observations; therefore, an exit conference was not considered necessary.

SUMMARY OF OBSERVATIONS

Conclusion

No evidence was found to suggest that the Agency did not fully comply with federal, state and local DHS requirements.

Status of Prior Observations

The Agency's previous fiscal monitoring report, Project #2010-HOM18, issued December 29, 2010, contained no observations.

A-133 Status

The Agency expended \$500,000 or more in federal funds for its fiscal year ended June 30, 2010; therefore, it was required to have a single audit in accordance with OMB Circular A-133.

The report, dated October 18, 2010, rendered unqualified opinions on the general-purpose financial statements and compliance for major federal programs. There were no findings disclosed and no material weaknesses, significant deficiencies or noncompliance noted material to the financial statements.

The auditee did not qualify as a low-risk auditee.

Summary of Current Observations

There were no current observations.